

THE ROSEN LAW FIRM, P.A.

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[Proposed] Lead Counsel for Lead Plaintiffs and Class

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

STEVE MACRINA, INDIVIDUALLY AND
ON BEHALF OF ALL OTHERS
SIMILARLY SITUATED,

Plaintiff,

vs.

J. ROGER MOYER, JR., THOMAS
DAUTRICH, GEORGE W. GRANER,
EQUIPMENT FINANCE, LLC, BANK OF
LANCASTER, N.A.

Defendants.

[Caption Continues]

ECF CASE

Case No.: 1:07cv04108 (JGK)

**DECLARATION OF PHILLIP KIM IN
SUPPORT OF MOTION OF THE
STERLING INVESTOR GROUP TO: (1)
CONSOLIDATE RELATED ACTIONS;
(2) APPOINT LEAD PLAINTIFFS;
AND; (3) APPROVE LEAD
PLAINTIFFS' SELECTION OF
COUNSEL**

BRIAN JOHNSON, INDIVIDUALLY AND
ON BEHALF OF ALL OTHERS
SIMILARLY SITUATED,

Plaintiff,

vs.

STERLING FINANCIAL CORPORATION,
et al.

Defendants.

Case No.: 1:07cv04652 (UA)

CASTLE STRATEGIC TRADING, INC.,
INDIVIDUALLY AND ON BEHALF OF
ALL OTHERS SIMILARLY SITUATED,

Plaintiff,

vs.

J. ROGER MOYER, JR., et al.

Defendants.

Case No.: 1:07cv05594 (UA)

JEFFREY M. COOLEY , INDIVIDUALLY
AND ON BEHALF OF ALL OTHERS
SIMILARLY SITUATED,

Plaintiff,

vs.

J. ROGER MOYER, JR., et al.

Defendants.

Case No.: 1:07cv05671 (UA)

**DECLARATION OF PHILLIP KIM IN SUPPORT OF
MOTION OF THE STERLING INVESTOR GROUP TO: (1)
CONSOLIDATE RELATED ACTIONS; (2) APPOINT LEAD
PLAINTIFFS; AND (3) APPROVE LEAD PLAINTIFFS'
SELECTION OF COUNSEL**

Phillip Kim, hereby declares under penalty of perjury:

1. I am an attorney associated with the Rosen Law Firm, P.A. [Proposed] Lead Counsel for Lead Plaintiffs and Class in this action and have personal knowledge of the facts set forth herein. I am duly admitted to practice law in the State of New York and before this Court. I make this Declaration in support of the Motion of plaintiffs Financial Securities Company, a Pennsylvania Partnership and Mr. and Mrs. Ronald L. Good, (collectively the “Sterling Investor Group”) to consolidate the related actions, to be appointed Lead Plaintiffs, and for approval of the Rosen Law Firm, P.A. to serve as Lead Counsel.

2. Attached hereto as Exhibit 1 is a true and correct copy of the PSLRA early notice disseminated on a national financial wire service on May 25, 2007 by the Rosen Law Firm, P.A..

3. Attached hereto as Exhibit 2 are true and correct copies of each of the members of the Sterling Investor Group’s PSLRA certifications.

4. Attached hereto as Exhibit 3 is a true and correct copy of a loss chart evidencing the losses of the Sterling Investor Group in Sterling securities during the Class Period.

5. Attached hereto as Exhibit 4 is a copy of the firm resume of the Rosen Law Firm, P.A..

Executed: July 24, 2007

/s/ Phillip Kim
Phillip Kim

CERTIFICATE OF SERVICE

I hereby certify that on this on the 24th day of July 2007, a true and correct copy of the foregoing DECLARATION OF PHILLIP KIM IN SUPPORT OF MOTION OF THE STERLING INVESTOR GROUP TO: (1) CONSOLIDATE RELATED ACTIONS; (2) APPOINT LEAD PLAINTIFFS; AND (3) APPROVE LEAD PLAINTIFFS' SELECTION OF COUNSEL was served by CM/ECF to the parties registered to the Court's CM/ECF system.

/s/ Phillip Kim _____